

## Purpose

### Introduction

An operating transfer is an internal movement of funding from one part of the campus to another. Operating transfer accounts fall in the range of 70000-79999. For planning purposes, they are used to transfer current funds excluding contract and grant activity. Operating transfers can be made between DeptIDs or between/to a CF1 within the same fund and account. Operating transfers must balance by each account-fund combination (i.e. transfers out must balance with transfers in within the same account and fund).

Operating transfers can occur at all levels across campus. For example, the funding for the majority of faculty salaries is sent from central campus to a school or college through an operating transfer as part of campus support. Depending on where the operating transfer is recorded in the school or college, the school or college may then need to transfer the faculty salary funding to a specific department through an operating transfer as an internal division transfer. And, if necessary, the department may then need to transfer the faculty salary funding to various DeptIDs within its department through an operating transfer as an internal department transfer.

### Types of Operating Transfers

- **Campus Support:** Operating transfers in the 71xxx account range. The CBO uses these accounts to plan for the general allocation, commitments, salary and benefit support and campus assessments. Campus Support will net to zero at the University level. Campus support planning is managed by the Campus Budget Office (CBO) and is therefore not captured in detail in this job aid.
- **External Transfers:** Operating transfers in the 72xxx account range. Regents Endowment Payout is the primary account that is used in this account range, but material interlocation fund transfers and other external transfers can also be planned here. External Transfers may not necessarily net to zero at the campus level to the extent they include interlocation transfers. Regent endowment payout planning is managed by the CBO and material other external transfers are rare. As such planning for external transfers planning is not captured in detail in this job aid.
- **To/From Other Divisions:** Operating transfers in the 73xxx account range. These transfers can be broken up further into Campuswide Distributions and Inter-Divisional Support. Transfers in this series should net to zero by account at the campus level.
  - **Campuswide Distributions** include standard, ongoing campuswide allocations from Campus Divisions like Summer Sessions, University Extension, Financial Aid and University Relations. Planning estimates should come directly from these divisions to be included in your budget.
  - **Inter-Divisional Support** can include one-time or ongoing transfers between select divisions. When planning for these types of transfers, divisions should coordinate with the other division that is giving or receiving the transfer.

- **Internal Division Transfers:** Operating transfers in the 74xxx account range. These transfers can be broken up further into From Dean/AVC Office and Division Internal Transfers. Planned transfers in the 74xxx series will be copied from the FY16 Forecast to the FY17 Operating Budget. Divisions should carefully review and adjust these transfers in the FY17 Operating Budget. Transfers in this series should net to zero by account at the divisional level.
  - **From Dean/AVC Office** transfers include transfers from the Dean/AVC office to Departments. They include funding for Temporary Academic Support, Faculty Start-up and Retention, Salary and Benefits Support and division assessments and/or sweeps. Transfers can be made at the individual account level or can be lumped together under Other Dean/AVC Support for planning purposes.
  - **Division Internal Transfers** include transfers between Departments within the same division that are not coming directly from the Dean/AVC office.
- **Internal Department Transfers:** Operating transfers in the 75xxx account range. These transfers include transfers from department heads/chairs to DeptIDs within their department/unit. They also include initial department transfers from the PermBudg in account 75101. Planned transfers in the 75xxx series **will not** be copied from the FY16 Forecast to the FY17 Operating Budget.
  - Account 75101 – Department Initial Transfers **will be** populated in the FY17 Operating Budget based on amounts included in the PermBudg for any non-campus funds. Typically, Divisions use the PermBudg to estimate their revenue on non-campus funds for UCOP purposes. This account should net to zero by Department and/or Division. Rare exceptions may exist; Divisional Finance Officers should contact their PBO with any questions.
  - Divisions should plan for other internal Department transfers in account 75195 – Department-Other Internal Transfers. Transfers in this account should net to zero at the Department level.
- An **Operating Transfers Quick-Reference** is provided at the end of this job aide to assist in planning for operating transfers at the individual account level within each of these categories.

### Access

All CalPlanning users (**Reporting Only** and **Planners**) will have access to **view** Operating Transfers included in CalPlanning. **Planners** will also have the ability to **view and edit** select Operating Transfers in CalPlan.

### Locations for Editing

Operating Transfers can be edited within CalPlan using the appropriate Operating Transfer account under **Enter Data** in the **CalPlan Task List** in the following forms:

- **Adjust Internal Operating Transfers Mgmt Form:** This form allows you to edit individual operating transfer accounts by fund bucket and month and includes all DeptIDs included in your MyOrg preference even if nothing is planned to that DeptID. To ensure you are netting to zero by account and fund type at the appropriate entity hierarchy level, you should reset your MyOrg preference to the appropriate Division or Department level so that you only

see the DeptIDs relevant to that hierarchy level (i.e. if you are using an account within **Internal Division Transfers**, MyOrg should be set to the Division level so that you can see all DeptIDs within the Division and ensure they are netting to zero).

- **Edit Intersection Form by Account:** This form allows you to edit multiple operating transfer accounts and fund combinations at a time for all months, but only includes DeptIDs that have already have plan data. If needed, additional DeptIDs by fund can be added by right clicking and selecting **Add Intersection by Transfers**.
- **Enter Data in Form:** Operating transfers data can also be added to CalPlan using this form, but because this form only allows you to see one DeptID/fund combination at a time, it is not as useful as the forms above in ensure that the account-fund combination nets to zero.
- See below for examples of planning for Operating Transfers and how to enter them into CalPlan.

### Additional Resources

We have developed a tool to assist Divisions in reconciling Operating Transfers by account to ensure they net to zero where appropriate. This tool is included as part of the Budget Process Toolkit.

### Questions

If you have any questions regarding this document or any questions related to the Budget Process, please contact your [CBO Portfolio Budget Officer](#).

## Planning for Operating Transfers

### Examples:

The following examples illustrate different types of Operating Transfer and how operating transfer accounts can be used to allocate dollars from Central Campus down to individual Departments and DeptIDs. For simplification purposes, funding has not been included in these examples. As operating transfers need to net to zero at the account-fund combination, it is assumed the same fund is being used for each transfer.

**[1]** The campus provides divisions on campus with a general allocation of support based on allocations included in the PermBudg. These allocations are made annually in July/August based on the July balance in the PermBudg. For FY17 Operating Budget, the total general allocation amount will be \$1.5M. It will be planned by the CBO account 711xx - General Allocation as a transfer out of \$1.5M from campus (recorded in DeptID 1\_00001) and allocated as transfers in as follows:

- \$500K transfer to the Summer Sessions Division (recorded in DeptID 1\_15364)
- \$1.0M transfer to the Division of Aeronautics broken down as follows:
  - \$350K to the Division of Aeronautics Dean's Office (recorded in DeptID 1\_12345)
  - \$650K to the Department of Aeronautics (\$300K recorded in DeptID 1\_22345; \$175K recorded in DeptID 1\_22346 and \$175K recorded in DeptID 1\_22347)

These transfers fall under the category of **Campus Support**. *These type of transfers should net to zero at the campus level by account which is the case as indicated in the green box at the L1/UCBKL level for account 711xx - General Allocation in [Planning for Operating Transfers, Table 1](#).*

**[2]** The Division of Aeronautics receives revenue as part of their profit sharing arrangement with Summer Sessions for students who are enrolled in Aerostats classes offered through Summer Session. For FY17 Operating Budget, Summer Session estimates the Department of Aerostats will earn \$500K in revenue from their summer course offerings.

**[a]** As part of the agreement with Summer Sessions, all of this revenue will be transferred from Summer Sessions directly to the Department of Aerostats. In the FY17 Operating Budget, Summer Sessions will plan for a \$450K transfer out (recorded in DeptID 1\_15364) and The Department of Aerostats will plan for a transfer in of \$450K (recorded in DeptID 1\_22347) in account 73110 - Summer Session/UNEX Rev Share. This transfer falls under the category of **Campuswide Distributions** under **To/From Other Divisions**.

*These type of transfers should net to zero at the campus level by account which is the case as indicated in the green box at the L1/UCBKL level for account 73110 - Summer Session/UNEX Rev Share in [Planning for Operating Transfers, Table 1](#) below.*

**[b]** Additionally, as part of the agreement between the Division of Aeronautics Dean's Office and the Department of Aerostats, there is a divisional tax of 20% on any summer sessions revenue generated by the Department to assist in funding division-wide initiatives and to support division-wide administrative costs. As such, in their FY17 Operating Budget, the Department of Aerostats will plan for a transfer out of \$100K (recorded in DeptID 1\_22347) and the Division of Aeronautics Dean's Office will plan for a transfer in of \$100K (recorded in DeptID 1\_12345) in account 74295 - Div - Other Internal Xfr. This transfer falls under the category of **Division Internal Transfers** under **Internal Division Transfers**.

*These type of transfers should net to zero at the division level by account which is the case as indicated in the purple box at the L3/Division of Aeronautics level for account 74295 - Div - Other Internal Xfr in [Planning for Operating Transfers, Table 1](#) below.*

**[3]** The Division of Aeronautics and the Division of Design have an arrangement where a professor from the Division of Design teaches an aerostats design course in the Department of Aerostats. As part of that arrangement, the Department of Aerostats reimburses the Division of Design for a portion of the professor's salary. The estimate for this reimbursement is \$50K. For FY17 Operating Budget, the Department of Aerostats will plan for a \$50K transfer out (recorded in DeptID 1\_22347) and the Division of Design will plan for a transfer in of \$50K (recorded in DeptID 1\_11111) in account 732xx - Inter-Divisional Support. This transfer falls under the category of **Inter-Divisional Support** under **To/From Other Divisions**. *These type of transfers should net to zero at the campus level by account which is the case as indicated in the green box at the L1/UCBKL level for account 732xx - Inter-Divisional Support in [Planning for Operating Transfers, Table 1](#) below.*

**[4]** The Division of Aeronautics Dean's Office provides funding for start-up packages for newly hired faculty to departments in the division. For FY17 Operating Budget, the Division of Aeronautics Dean's Office will

plan for a \$250K transfer out (recorded in DeptID 1\_12345) and the Department of Aerostats will plan for a transfer in of \$250K (recorded in DeptID 1\_22346) in account 74130 - Div - Faculty Start-up. This transfer falls under the category of **From Dean/AVC Office** under **Internal Division Transfers**.

*These type of transfers should net to zero at the divisional level by account which is the case as indicated in the purple box at the L3/Division of Aeronautics level for account 74130 - Div - Faculty Start-up in [Planning for Operating Transfers, Table 1](#) below.*

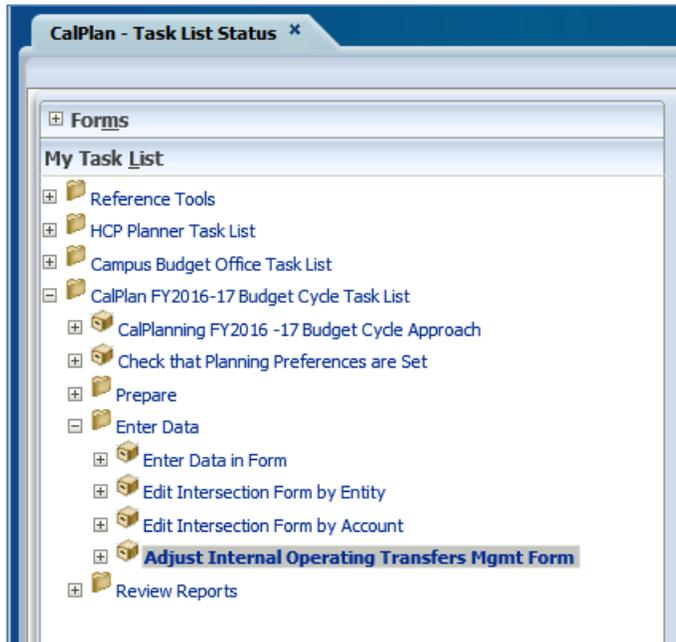
**[5]** As part of the general allocation plan from the CBO, the Department of Aerostats Immediate Office will receive benefits funding for faculty (recorded in DeptID 1\_22345 as part of Example **[1]**). The expenses for these benefits occur in the two separate DeptIDs. As part of their budget planning, the Department of Aerostats wants to match expenses with funding in each of their DeptIDs. As such, they will plan for an operating transfer to cover the benefits into the DeptIDs in which the expenses occur. For FY17 Operating Budget, the Department of Aerostats will plan for a \$200K transfer out of DeptID 1\_22345 - ASTAT Aerostats Immediate Office and transfer \$50K into DeptID 1\_22346 - ASTAT Aerostats Research and \$150K into DeptID 1\_22347 - ASTAT Aerostats Teaching in account 75195 - Dept - Other Internal Xfr. This transfer falls under the category of **Internal Department Transfers**.

*These type of transfers should net to zero at the department level by account which is the case as indicated in the maroon box at the L4/1\_ASTAT - Department of Aerostats level for account 75195 - Dept - Other Internal Xfr in [Planning for Operating Transfers, Table 1](#) below.*



Entering Data into CalPlan for *Examples [2] – [5]* for the Division of Aeronautics:

**Adjust Internal Operating Transfers Mgmt Form**



The **Internal Operating Transfers Mgmt Form** can be found in **My Task List** in CalPlan under **CalPlan FY1016-17 Budget Cycle Task List → Enter Data**.

*Example [2a]*

The Department of Aerostats plans for a transfer in of \$450K (recorded in DeptID 1\_22347) in account 73110 - Summer Session/UNEX Rev Share in its FY17 Operating Budget. The transfer is planned to occur in January based on when the department anticipates receiving the revenue from Summer Sessions and it is budgeted in the Unrestricted-Plan fund bucket. **Note:** Summer Sessions will plan the other side in their budget for the same amount and the same account-fund combination and timing.

Task List Status

Task - Adjust Internal Operating Transfers Mgmt Form    Task Instructions

73110 - Summer Session/UNEX Rev    Jan    C1\_SUMPLN

	Forecast Working FY16					Operating Budget Working FY17				
	Unrestricted - Plan	Designated - Plan	Restricted Gifts - Pl	Restricted Endowme	Contracts and Gran	Unrestricted - Plan	Designated - Plan	Restricted Gifts - Pl	Restricted Endowme	Contracts and Gran
1_12345 - DEAR Aeronautics Deans Ofc										
1_22345 - ASTAT Aerostats Imm Office										
1_22346 - ASTAT Aerostats Research										
1_22347 - ASTAT Aerostats Teaching						450,000				

## Planning for Operating Transfer Accounts

### Example [2b]

The Department of Aerostats plans to transfer a portion of their Summer Sessions revenue to the Division of Aeronautics Dean’s Office in its FY17 Operating Budget. They plan for a transfer out of \$100K (recorded in DeptID 1\_22347) and the Division of Aeronautics Dean’s Office plans for a transfer in of \$100K (recorded in DeptID 1\_12345) in account 74295 - Div - Other Internal Xfr. The transfer is planned to occur in January based on when the department anticipates receiving the revenue from Summer Sessions and it is budgeted in the Unrestricted-Plan fund bucket.

Task List Status										
Task - Adjust Internal Operating Transfers Mgmt Form										Task Instructions
74295 - Div - Other Internal Xfr		Jan		C1_SUMPLN						
Forecast Working FY16					Operating Budget Working FY17					
Unrestricted - Plan	Designated - Plan	Restricted Gifts - Pl	Restricted Endowme	Contracts and Gran	Unrestricted - Plan	Designated - Plan	Restricted Gifts - Pl	Restricted Endowme	Contracts and Gran	
1_12345 - DEAER Aeronautics Deans Ofc					100,000					
1_22345 - ASTAT Aerostats Imm Office										
1_22346 - ASTAT Aerostats Research										
1_22347 - ASTAT Aerostats Teaching					(100,000)					

### Example [3]

The Department of Aerostats plans for a \$50K reimbursement of the Division of Design for a portion of the one of their professor’s salary in its FY17 Operating Budget. The Department of Aerostats plans for a \$50K transfer out (recorded in DeptID 1\_22347) in account 732xx - Inter-Divisional Support. The transfer is planned to occur in August based on the beginning of the semester and it is budgeted in the Unrestricted-Plan fund bucket.

**Note:** The Division of Design will plan the other side in their budget for the same amount in the same account-fund combination and timing.

Example [3] (cont)

Task - Adjust Internal Operating Transfers Mgmt Form										
Task Instructions										
73295 - InterDiv - Other Xfer Btwn [ ] Aug [ ] C1_SUMPLN [ ] [ ]										
	Forecast					Operating Budget				
	Working					Working				
	FY16					FY17				
	Unrestricted - Plan	Designated - Plan	Restricted Gifts - Pl	Restricted Endowme	Contracts and Gran	Unrestricted - Plan	Designated - Plan	Restricted Gifts - Pl	Restricted Endowme	Contracts and Gran
1_12345 - DEAER Aeronautics Deans Ofc										
1_22345 - ASTAT Aerostats Imm Office										
1_22346 - ASTAT Aerostats Research										
1_22347 - ASTAT Aerostats Teaching						(50,000)				

Example [4]

The Division of Aeronautics Dean’s Office plans to provide funding for start-up packages for newly hired faculty of \$250K to the department of Aerostats in the FY17 Operating Budget. The Division of Aeronautics Dean’s Office plans for a \$250K transfer out (recorded in DeptID 1\_12345) and the Department of Aerostats plans for a transfer in of \$250K (recorded in DeptID 1\_22346) in account 74130 - Div - Faculty Start-up. The transfer is planned to occur in August based on the beginning of the semester and it is budgeted in the Unrestricted-Plan fund bucket.

Task List Status										
Task - Adjust Internal Operating Transfers Mgmt Form										
Task Instructions										
74130 - Div - Faculty Start-up [ ] Aug [ ] C1_SUMPLN [ ] [ ]										
	Forecast					Operating Budget				
	Working					Working				
	FY16					FY17				
	Unrestricted - Plan	Designated - Plan	Restricted Gifts - Pl	Restricted Endowme	Contracts and Gran	Unrestricted - Plan	Designated - Plan	Restricted Gifts - Pl	Restricted Endowme	Contracts and Gran
1_12345 - DEAER Aeronautics Deans Ofc						(250,000)				
1_22345 - ASTAT Aerostats Imm Office										
1_22346 - ASTAT Aerostats Research						250,000				
1_22347 - ASTAT Aerostats Teaching										

## Planning for Operating Transfer Accounts

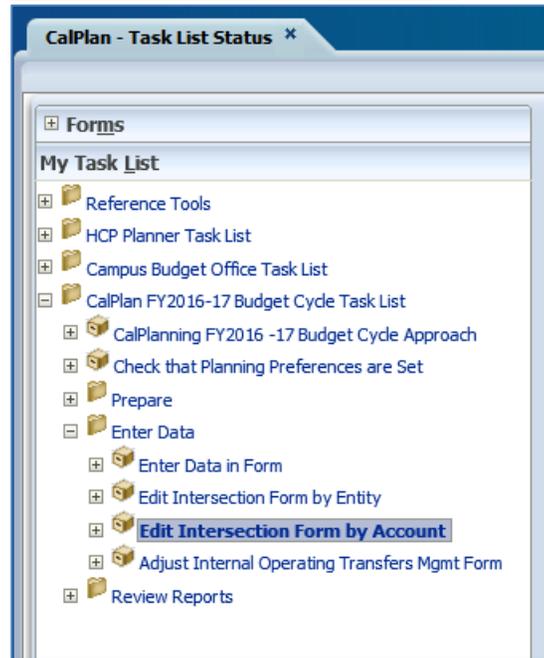
### Example [5]

The Department of Aerostats Immediate Office plans to allocate funding to their DeptIDs for benefits for faculty in its FY17 Operating Budget. The Department of Aerostats plans for a \$200K transfer out of DeptID 1\_22345 - ASTAT Aerostats Immediate Office and transfers \$50K into DeptID 1\_22346 - ASTAT Aerostats Research and \$150K into DeptID 1\_22347 - ASTAT Aerostats Teaching in account 75195 - Dept - Other Internal Xfr. The transfer is planned to occur in August based on the beginning of the semester and it is budgeted in the Unrestricted-Plan fund bucket.

Task List Status										
Task - Adjust Internal Operating Transfers Mgmt Form										
Task Instructions										
75195 - Dept - Other Internal Xfr   Aug   C1_SUMPLN										
	Forecast Working FY16					Operating Budget Working FY17				
	Unrestricted - Plan	Designated - Plan	Restricted Gifts - Pl	Restricted Endowme	Contracts and Gran	Unrestricted - Plan	Designated - Plan	Restricted Gifts - Pl	Restricted Endowme	Contracts and Gran
1 12345 - DEAR Aeronautics Dears Ofc										
1_22345 - ASTAT Aerostats Imm Office						(200,000)				
1_22346 - ASTAT Aerostats Research						50,000				
1_22347 - ASTAT Aerostats Teaching						150,000				

## Planning for Operating Transfer Accounts

### Edit Intersection Form by Account



The **Edit Intersection Form by Account** can be found in **My Task List** in CalPlan under **CalPlan FY1016-17 Budget Cycle Task List** → **Enter Data**. Data will only show up in this form once it has already been entered into the system. To view and edit data for Operating Transfers, select the **Intersection Form by Account – Transfers** tab. The DeptIDs that are shown are based on the selection made for **My Org**. See below for accounts entered above.

Task List Status

Task - Edit Intersection Form by Account    Task Instructions

Intersection Form by Account - Revenue    **Intersection Form by Account - Transfers**    Intersection Form by Account - Comp Expense    Intersection Form by Account - Non-C

MyOrg: 1\_AERON

				Forecast	Operating Budget
				Working	Working
				2015-16	2016-17
				YearTotal	YearTotal
73110 - Summer Session/UNEX Re	1_22347 - ASTAT Aerostats Teaching	Unrestricted - Plan	C1 - Summary - Plan		450,000
73295 - InterDiv - Other Xfer Btw	1_22347 - ASTAT Aerostats Teaching	Unrestricted - Plan	C1 - Summary - Plan		(50,000)
74130 - Div - Faculty Start-up	1_22346 - ASTAT Aerostats Research	Unrestricted - Plan	C1 - Summary - Plan		(250,000)
	1_12345 - DEAER Aeronautics Deans Ofc	Unrestricted - Plan	C1 - Summary - Plan		250,000
74295 - Div - Other Internal Xfr	1_22347 - ASTAT Aerostats Teaching	Unrestricted - Plan	C1 - Summary - Plan		100,000
	1_12345 - DEAER Aeronautics Deans Ofc	Unrestricted - Plan	C1 - Summary - Plan		(100,000)
75195 - Dept - Other Internal Xfr	1_22345 - ASTAT Aerostats Imm Office	Unrestricted - Plan	C1 - Summary - Plan		(200,000)
	1_22346 - ASTAT Aerostats Research	Unrestricted - Plan	C1 - Summary - Plan		50,000
	1_22347 - ASTAT Aerostats Teaching	Unrestricted - Plan	C1 - Summary - Plan		150,000

**Operating Transfers Quick-Reference**

<b>71xxx</b>	<b>Campus Support</b>		<i>For use by Campus Budget Office only, in both CalPlan and BFS</i>
	711xx	General Allocation	Baseline allocation of annual support from central resources
	712xx	Campus Commitments	Commitments by Chancellor /EVCP
	713xx	Wage & Benefits Support	Support from the central resources for broad wage-related actions and PRT actions
	714xx	Ctrl Assessments/Withdrawals	Various taxes and assessments and in-year budget cuts, if any
	716xx	Fund Exchanges & Other	Even-dollar exchanges in different fund numbers and deficit clearing adjustments
		Campus Support - Plan	<i>Not used</i>
		Transfers Offset - Campus - Plan	Plan only campus level adjustments
<b>72xxx</b>	<b>External Transfers</b>		
	721xx	Inter-Location Transfers	<i>For use by central campus offices only in BFS.</i>
	722xx	Other External Transfers	<i>Regents endowment FFE payout repopulated</i> ; Divisions can use 72295 to plan other External Transfers
<b>73xxx</b>	<b>To/From Other Divisions</b>		
	<b>731xx</b>	<b>Campuswide Distributions</b>	<i>731xx only for use by the awarding offices in BFS (available to all units in CalPlan, but planning amounts should come from the awarding offices)</i>
		73110 Summer Session/UNEX Rev Share	Summer Session & UNEX revenue sharing
		73120 Academic/Research Awards	Various awards by campus committees/offices including COR, URAP, etc.
		73130 Personnel Awards & Training	Various HR-related awards and training funding
		73140 Work-study Funding	Financial Aid
		73150 Gift Fee Distribution	UREL distribution of gift fee to VC/Deans
	<b>732xx</b>	<b>Inter-Divisional Support</b>	<i>732xx for use by any unit to show cross-divisional support coming in or going out</i>
		73201 InterDiv - Initial Transfers	Baseline distribution of resources from one division to a unit outside of their division; <i>not widely used; guidance is to use 73295</i>
		73205 InterDiv - Vice-Chanc Support	Support by VCs to their divisions for multi-division portfolios (Admin, Research, Student Affairs)
		73295 InterDiv - Other Xfer Btwn Divs	For use by a unit to transfer resources to/from a unit <u>outside of their division</u>
		Transfers Offset - InterDiv - Plan	<i>Not used</i>
<b>74xxx</b>	<b>Internal DIVISION Transfers</b>		
	<b>741xx</b>	<b>From Dean/AVC Office</b>	
		74101 Div - Initial Transfers	Can be used by the Dean/AVC to provide departments/units with their base budget amounts
		74110 Div - Block Grant	Can be used to track specific Dean/AVC resources or redistribute Chancellor/EVCP commitments
		74120 Div - Temp Acad Support	Can be used to track specific Dean/AVC resources or redistribute Chancellor/EVCP commitments
		74130 Div - Faculty Start-up	Can be used to track specific Dean/AVC resources or redistribute Chancellor/EVCP commitments
		74140 Div - Faculty Retention	Can be used to track specific Dean/AVC resources or redistribute Chancellor/EVCP commitments
		74150 Div - Salary Support	Can be used to track specific Dean/AVC resources or redistribute Chancellor/EVCP commitments
		74155 Div - Benefits Support	Can be used to track specific Dean/AVC resources or redistribute Chancellor/EVCP commitments
		74160 Div - Personnel Actions	Can be used to track specific Dean/AVC resources or redistribute Chancellor/EVCP commitments
		74180 Div - Sweeps/Withdrawals	Dean/AVC withdrawals including assessments, cuts, and year-end sweeps
		74195 Div - Other Dean/AVC Support	General support from Dean/AVC to their unit
	<b>742xx</b>	<b>Division Internal Transfers</b>	
		74295 Div - Other Internal Xfr	For use by any unit to transfer resources to/from another unit within their division ( <u>but outside their department</u> )
		Transfers Offset - DivInternal - Plan	<i>Not used</i>
<b>75xxx</b>	<b>Internal DEPARTMENT Transfers</b>		
	<b>751xx</b>	<b>Departmental Internal Transfer</b>	
		75101 Dept - Initial Transfers	Baseline transfers between DeptIDs within a Department or Departments within a Division based on UCOP revenue estimates for non-campus funds in the PermBudg
		75195 Dept - Other Internal Xfr	General support from department heads/chairs to DeptIDs within their department/unit
		Transfers Offset - DeptInternal - Plan	<i>Not used</i>